

# INSTRUCTIONS FOR COMPLIANCE

## HOW TO APPLY THE COLAS GROUP'S COMPLIANCE PROCEDURES



October 2020 version



WE OPEN THE WAY

## Contents

A word from Frédéric Gardès	3
Introduction	4
1. Organization	6
2. Corruption and influence-peddling risk mapping – Anti-corruption Compliance Program Chap. I, § 7.6	7
3. Integrity investigations of third parties – Anti-corruption Compliance Program Chap. I, art. 7.7	7
4. Gifts and invitations – Anti-corruption Compliance Program Chap III, § 1	8
5. Corporate patronage and sponsorship – Anti-corruption Compliance Program Chap. III, art. 3 and 4	11
6. Intermediation – Influence – Anti-corruption Compliance Program Chap. III, § 5	14
7. Lobbying / representation of interests – Anti-corruption Compliance Program Chap. III, § 6 et 9	17
8. Temporary cooperation between companies – Competition Compliance Program Chap. I, § 8.3	17
9. Fight against fraud and embezzlement	18
10. Personal commitments – Anti-corruption Compliance Program Chap. I, § 4.2	19
11. Conflicts of interest – Conflicts of interest Compliance Program	19
12. Membership of professional organizations – Competition Compliance – Program Chap. I, § 8.2	21
13. Particular principles governing relationships with suppliers and subcontractors – Conflicts of interest Compliance Program, Chap. III	22
14. Information - training – Anti-corruption Compliance Program Chap. I, § 6 and competition Compliance Program Chap. I, § 6	23
15. New activities / countries – Anti-corruption Compliance Program Chap. I, § 7.8	25
16. Procedures and rules for receiving and processing ethical whistleblowing alerts – Anti-corruption Compliance Program Chap. I, § 7.11	25
17. Appendices	27

## A word from Frédéric Gardès

Business ethics are what will allow the Group to continue to thrive. In the future, the only companies who will survive are those that do business ethically. A vector of progress for the Group and a way to set us apart from our competitors, ethics are an individual moral issue as well. In addition, acting ethically can also be a way to protect ourselves from potential legal action.

With this compilation of compliance rules and procedures called Instructions for Compliance, alongside the digitalization of processes through the new E-Comply software, you now have simple and effective tools to help you apply best practices in Ethics across the Colas Group.

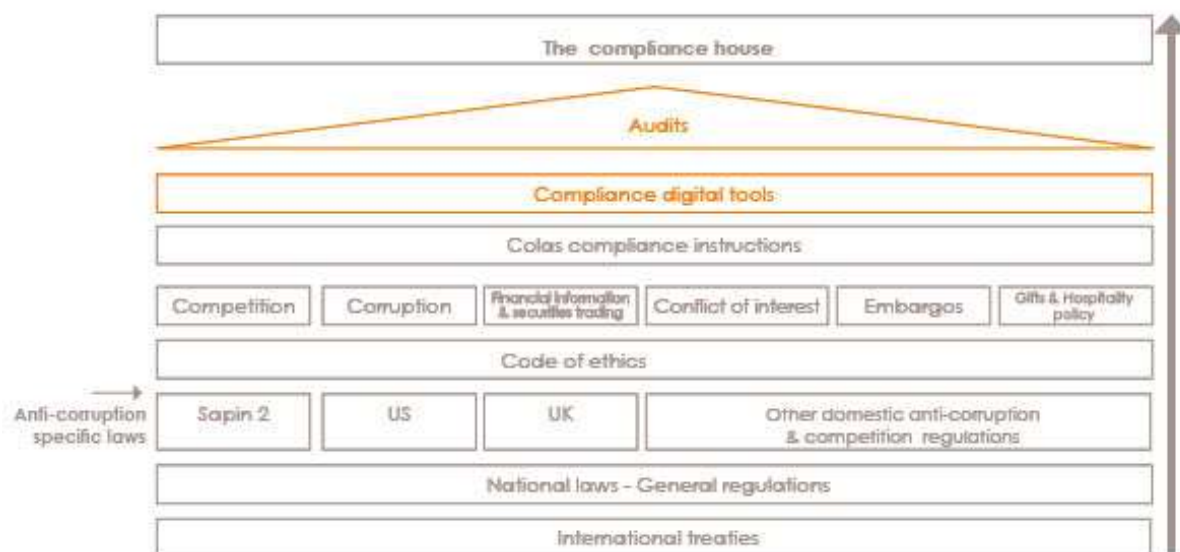
Also, you can ask for support from your managers and your legal department. They will provide you with clear, precise answers to any questions you might have.

I am well aware that it is not always easy to make compliant, ethical decisions that could have an economic impact on our business. Rest assured that you will be supported across the board by your management. Business ethics are imperative; no exceptions can be made. Tacit tolerance would be tantamount to connivance.

I am counting on each of you to help Colas set an example in terms of business ethics and compliance.

We all stand to gain.

Frédéric Gardès



## Introduction

The Colas Group (the **Group**) is committed to doing business in strict compliance with all rules applicable in the countries in which it currently operates or will operate in the future, to preserve the integrity of its employees, the reputation of the Group and the assets of its companies.

Under the rules applicable to all employees and structures of the Colas Group, the implementation of the Code of Ethics and Compliance Programs enacted by Bouygues SA, which are applicable to the Group, is a cornerstone of the project designed to enable everyone to work in the best conditions.

In that regard, Bouygues SA has developed a set of rules and procedures consisting of the following documents:

- Code of Ethics
- Competition Compliance Program
- Anti-Corruption Compliance Program
- Conflicts of interest Compliance Program
- Financial Information and Securities Trading Compliance Program
- Embargoes and Export Restrictions Compliance Program
- "Gifts and Invitations" Policy
- General guidelines for Internal Control – Internal control reference document

These documents, as well as their successive updates (the **Compliance Documentation**), are binding to all employees and senior executives of the Group. The purpose of the Compliance Documentation is to enable everyone to know the rules that will enable them to carry out business in accordance with applicable laws wherever they are. It is available on the Colas SA website (<https://ecolas.colas.com/en/>) and on the **Compliance ColasShare**.

Complying with these rules provides a shared baseline allowing each employee to act according to key principles which are found in different forms in the different jurisdictions where the Colas Group's entities operate.

In particular, note that many laws provide for sanctions against companies but also for executives when tools such as those provided for in the Compliance Documentation are not implemented, or are not guaranteed to be effective. Non-compliance with the rules set out in the Compliance Documentation may also be subject to disciplinary sanctions.

Each manager shall ensure that these rules are well-known by each employee placed under his/her authority and shall ensure that each employee applies them scrupulously. Every employee who has questions about a situation must ask his/her line manager and/or the Compliance Team in the Group Legal & Compliance Department (the **Legal & Compliance Department**) and/or the Legal Department of his or her entity to assess the situation with them and ensure that it will be managed in accordance with the applicable rules.

The Legal and Compliance Departments assist all employees and their managers to this end.

This document (the **Handbook**) brings together all the processes deployed internally in application of Compliance Documentation. The rigorous application of these processes is a key element in the supervisory authorities' analysis of the Group's organization in its fight against bad practices. Compliant application thereof does not mean that rigorous follow-up to the principles set out in the Compliance Documentation is not also required.

This third edition has been revised to integrate changes of governance within the Group, the

implementation of digital tools, including the **E-Comply** software developed by Colas, policy changes (particularly with regard to gifts and invitations) and feedback gathered from the first year of use.

This edition also includes a new procedure for temporary business cooperation between companies.

The Handbook is applicable to all companies owned directly or indirectly at more than 50% by Colas (the **Scope**). Following prior approval from the Division's General Manager and the Group General Counsel and Chief Compliance Officer, any corporate officer of a company that is not included in the Scope may decide to apply the rules and procedures described herein<sup>1</sup>.

For companies in the Scope, this Handbook makes null and void and supersedes all previous Colas memorandums and guidelines about Ethics and Compliance, as well as any pre-existing ethics memorandums and procedures in the business units and subsidiaries.

Any additional rule proposed by a corporate officer must be approved by the Group General Counsel and Chief Compliance Officer to ensure coherence within the existing Group procedures.

All amounts detailed herein in euro must be converted by the relevant Legal Manager into local currency; such converted value must be communicated to the Group General Counsel and Chief Compliance Officer.



<sup>1</sup> Following a decision to this effect made under the formal conditions specific to the relevant entity

# 1.Organization

Each manager is responsible for disseminating and applying Compliance Procedures in his/her perimeter.

The Legal and Compliance Departments are tasked with assisting all managers in the deployment and implementation of these rules and procedures (see Appendix 1).

Within the Group Legal & Compliance Department, the Compliance Team develops the necessary tools and assists managers and operational legal departments.

Each Legal Manager (or the person appointed for this purpose as approved by the Group General Counsel and Chief Compliance Officer) is the head of compliance of his/her company. As such, he/she is responsible for the distribution and implementation of the various tools. Backing managers in the field, he/she must participate actively in risk prevention. He/she assists the operational staff when they have questions about how to implement compliance procedures issued by the Group ensures that the various reports are up to date.

In the absence of a Legal Manager for a given country or region, the Legal Manager of the broader geographical zone shall perform these tasks.

Once a year, a Compliance Review brings together the General Manager of Colas SA, the General Secretary, the Group HR Manager, and the Group General Counsel and Chief Compliance Officer, as well as the General Managers of each Division (i.e.; DGF, EMEA, Railways, Water & Energy Transport, USA, Canada, Asia-Pacific; Major Projects) in the presence of the Director and the managers of the Legal, HR and Financial departments of the relevant Division. This meeting enables the Executive Management of each Division to draw up an annual compliance report concerning its scope, particularly on the following items:

- Patronage and sponsorship
- Gifts and invitations
- Training
- Third party integrity investigations carried out
- Overview of the fraud situation
- Assessment of the actions implemented following the establishment of the corruption risk map

The review also includes a status report on the implementation of the compliance programs and any cases of non-compliance detected.

Certain cases of non-compliance may require the convening of an Ethics Committee. Its composition will be agreed upon between the General Manager of the relevant Division and the Group General Counsel and Chief Compliance Officer.

## 2. Corruption and influence-peddling risk mapping – Anti-corruption Compliance Program Chap. I, § 7.6

Risk mapping is carried out for each country and business segments (Roads/Railways/Water & Energy Transport) by the Country Management Committees<sup>2</sup> in the dedicated digital tool, **Colasmap**. It consists of analyzing a series of scenarios common to all companies in the Scope.

Each Country Management Committee can add risk scenarios to **Colasmap** for its own scope, based on its analysis of its business perimeter.

Mapping is carried out in new countries and/or updated every two years before April 30. This is followed by a debriefing session in attendance of the General Manager of the relevant Division, the Managing Director of the Division, the CFO, the HR Manager and relevant Legal Manager, as well as the Group General Counsel and Chief Compliance Officer.

Once signed off on by the Country Director, the map is saved in the **Colasmap**.

The Country Management Committees draw up an action plan based on the results of their mapping. They report on this annually during the Compliance Review mentioned in Chapter 1.

## 3. Integrity investigations of third parties – Anti-corruption Compliance Program Chap. I, art. 7.7

In line with the legal provisions<sup>3</sup> and Compliance Programs, no manager or employee may enter into a relationship with a third party without knowing with whom he/she is dealing with. Mandatory verification of the identity and integrity of the stakeholders<sup>4</sup> requires collecting information and assessing the risks of corruption to which the relationship with such third party may expose. Likewise, this provides opportunity to determine any local, national or international sanction to which this third party would be subject to.

The various levels of investigation to be carried out are as follows:

- level 0: verification of the legal existence of the third party
- level 1: automated screening<sup>5</sup>
- level 2: open source research
- level 3: targeted screening using **Compliance Catalyst** research software
- level 4: outsourced investigation

Operations managers carry out an initial analysis ("Level 0") of any third party with whom they plan to enter into a business relationship by using available public data (corporate registration information, or equivalent, search for news on the internet, corporate website, Infolégale website, Google, Dun & Bradstreet, etc.)

The relevant Legal & Compliance Department, which is notified in due course by operational management, is involved in the analysis of level 1 and 2 investigations and carries out level 3 investigations.

The Compliance Team in the Group Legal & Compliance Department coordinates level 4 investigations.

---

<sup>2</sup> The Country Management Committee refers to the committee that consists of the Country Manager and his main operational and functional deputies.

<sup>3</sup> In particular, Article 17 of Law No. 2016-1691 of December 9, 2016, known as the "Sapin 2 Law", applicable to Colas SA and the subsidiaries it controls, in France and internationally.

<sup>4</sup> Customers, first-tier suppliers, consultants and intermediaries as well as, more generally, its partners

<sup>5</sup> Tool currently being implemented



Determining the level of investigation will depend on the characteristics of the relationship or operation being considered and the results of the corruption risk mapping.

As soon as an alert issue is identified during this analysis, it must be verified by implementing the tools provided for the higher-level verifications (see Appendix 3).

However, the relevant Legal & Compliance Department systematically carries out level 3 investigations to verify the integrity of the following third parties (whether public or private law):

- beneficiaries of patronage and sponsorship operations,
- commercial intermediaries,
- commercial partnerships (JV, consortium, etc.),
- targeted acquisitions and equity interests,
- professional associations that the entity wishes to join (or renew its membership).

Notwithstanding verification method implemented, the designated Legal Manager in charge of this assignment must record – for level 3 and 4 investigations – proof of research carried out and its results.

Level 3 analyses are saved/recorded in **Compliance Catalyst** and are kept on file for 10 years.

## 4. Gifts and invitations – Anti-corruption Compliance Program Chap III, § 1

A gift or an invitation to an event cannot and must not be intended to obtain a benefit or influence a decision in favor of the Group. It is also important to understand that there may be potential conflicts of interest in such circumstances.

A gift is any material good (gourmet hampers, bottles of wine, electronic products, etc.) given or received on a personal basis and free of charge.

**Offering or receiving a gift or invitation (lunch, sports or cultural event, travel expenses, etc.) is strictly prohibited during important decision-making processes (tendering procedures, contract negotiations, waiting for authorizations, etc.).**

Appendix 4 sets out the Group's procedures and maximum amounts to be respected with regard to gifts and invitations.

The maximum amounts are twice as stringent for General Managers, corporate officers of first-line subsidiaries and members of Colas SA's Executive Committees, Divisions and first-line subsidiaries.

If justified by the particular circumstances and on an exceptional basis, a reasonable overflow threshold may be authorized by the corporate officer and under their responsibility, prior to the expenditure. This authorization will be requested in **E-Comply**.

The financial and accounting services will only proceed with the payment or reimbursement of the corresponding invoices or expense receipts if this prior approval is transmitted to them by the applicant.



## Gifts

The granting of gifts is strictly prohibited except when they represent an unavoidable gesture that is customary, courteous or hospitable in business circles in the relevant country or profession and for a reasonable amount, or when the gift consists of an advertising item of modest value bearing the company logo and taken from the Colas catalogue ("promotional items").

By way of exception, a gift with a value above the maximum amount may be offered with the prior approval of the corporate officer after consulting the relevant Legal Manager.

Under no circumstances may gifts, other than promotional items, be offered to public officials or relatives<sup>6</sup> of co-contractors, partners or customers.

Gifts received with a real or estimated value exceeding the Group's threshold must be refused. If an employee is not able to return a gift more valuable than the authorized threshold, he/she must contact his/her supervisor and the relevant Legal Manager who shall then register the gift and will decide on what should be done.



## Dining invitations (lunches / dinners)

Invitations from a third party outside the entity to meals require either information to the line manager or a request for prior approval from the corporate officer according to the procedure and thresholds defined in Appendix 4 and based on the amounts indicated by the inviting third party or the reasonable estimate made by the relevant employee (invitations received) or the actual amounts (invitations offered).

Whenever an authorization is required pursuant to Appendix 4, the relevant Legal Manager must be consulted for guidance before the application is submitted to the corporate officer. The entire process is managed using **E-Comply**.

For invitation offers: Invitation fees incurred by an employee are subject to an expense report recorded according to the applicable process in their entity (in France: Coupa) and must include:

- the description of the invitation;
- the identity of all beneficiaries and their related organization (company, public authority,

---

<sup>6</sup> Spouse, parents or children

association, etc.), including that of the Group's employees / managers present;

- if the authorized unit threshold is exceeded: the copy of the authorization approving the invitation given by the line manager.



### Invitations to sporting, cultural or entertainment events

Invitations to sports, cultural or entertainment events received from third parties or offered to third parties by Group employees require either disclosure to the line manager or a request for prior approval from the corporate officer, depending on the procedure and thresholds defined in Appendix 4 based on the amounts indicated by the inviting third party or a reasonable estimate made by the relevant employee (invitations received) or the actual amounts (invitations offered). The competent Legal Manager is consulted for guidance prior to authorization. The entire process is managed using the **E-Comply** digital tool.

Gala events (dinner + entertainment) are deemed as entertainment events and therefore fall under the procedure of this point.

### Group Events

Group Events are defined as any events organized by an entity, which are attended by a minimum of 50 guests from outside the inviting company at that same event and on the same date.

These include parties, seminars, open days, exhibitions, trade fairs, sports or cultural events etc.

If the number of outside persons invited is less than 50 and/or the amount paid per person exceeds the threshold mentioned in Appendix 4, the organization of this event is subject to a request for prior approval from the corporate officer of the relevant entity after an opinion has been issued by the the relevant Legal Manager (who shall formally check that it is compatible with the requirements of the Compliance Documentation) has been notified. In case of doubt, he/she shall contact the Group General Counsel and Chief Compliance Officer.

The entire process is managed using **E-Comply**.

## Accommodation and travel expenses

Travel and accommodation expenses of an invited person can be covered, if the latter takes part in an event organized by the inviting Group entity (seminar, symposium; jury, work meeting, etc.)

Otherwise, the corporate officer's approval will be required within the limits set out below.

Any reimbursement of expenses, which are strictly for professional purposes and do not include any additional tourist expenses, must be formally agreed upon between the host and the guest (for example, by letter).

However, it is strictly prohibited for a Group company or an employee to cover the costs of accommodation and travel costs of political leaders or officials, and of relatives<sup>7</sup> of co-contractors, partners or customers.

In any case, travel expenses are covered in accordance with the conditions applicable to Group employees in the same category.

## Special items

- The employee inviting a third party to an event must always be present in person; otherwise, it would be considered as an individual gift subject to the applicable thresholds.
- Tickets included in sponsorship or patronage packages, allocated to third parties, are treated as "Invitations", when the third party is accompanied by an employee, or as "gifts" if the opposite scenario applies, while the sponsoring action remains subject to sponsorship rules.



## 5. Corporate patronage and sponsorship – Anti-corruption Compliance Program Chap. III, art. 3 and 4

Corporate patronage is defined as the payment of money, or the provision of goods or services, without compensation, to an organization that serves a cause of general interest: charitable, social or humanitarian causes, research, preserving artistic heritage or promoting artistic creation. Patronage in the form of benefits in kind can also be a way to highlight the company's expertise (e.g. skills-based patronage in support of charitable organizations).

Sponsorship is the act of contributing to the financing or organization of an event such as a seminar,

---

<sup>7</sup> Spouse, parents or children

a conference or a sporting, artistic or leisure event, to gain positive commercial exposure generated by the company's active participation in the event.

Advertising is the purchase of an advertising space (inset in a magazine, guide or directory, on vehicles, etc.). Each entity shall implement an internal authorization procedure for advertising. The procedures described hereunder do not include advertising space.

Any decision to commit a Group entity to a corporate patronage or sponsorship project must be the subject of a request via **E-Comply**, according to the procedure described in Appendix 5.

Regardless of the amount or value of the action under consideration, no action may be agreed to:

- without the prior written approval of the corporate officer of the relevant entity and for operations exceeding €20k, the agreement of the General Manager of the relevant Division;
- if the beneficiary of the envisaged action has not been verified as stated in the requested digital form on the one hand and by the Chapter 3 "Integrity investigations of Third Parties" above.

Prior to this, the applicant must ensure that the application complies with the business ethics principles as well as the applicable rules regarding patronage and sponsorship and that the beneficiary's representative has sufficient powers and means to carry out their mission.



## Verifications - Special vigilance

Due diligence checks of the beneficiary of the patronage/sponsorship initiative are carried out prior to any agreement and in accordance with the principles set out in Chapter 3 "Integrity investigations of Third Parties" above.

Moreover, some actions require special vigilance:

- actions that could lead to, or create the appearance of, a conflict of interest as defined in the Compliance Program;
- actions involving organizations that could affect the reputation of the Colas Group by their actions, omissions, or reputation;
- Corporate Patronage or Sponsorship actions that benefit a partner (for example, a public agency, etc.) with which the Group is in a business relationship.

All Corporate Patronage or Sponsorship initiatives must be formalized in the form of a written contract signed by the corporate officer of the relevant entity or by a representative duly authorized by him/her.

The contract is drawn up with assistance from the relevant Legal & Compliance Department. Whenever possible, Group contract templates, available upon request from the Legal & Compliance Department, should be used.

The contract shall include the following principles and items:

- The motivations of the Group entity for the Corporate Patronage or Sponsorship actions, reiterated in the preamble to contracts;
- A detailed description of the action, in particular:
  - for Corporate Patronage, how this contract serves the general interest;
  - for Sponsorship, what is the benefit granted to the sponsor.
- A commitment to respect anti-corruption legislation in force and the ethical and compliance values of the patron or sponsor, as well as a right to rescind the contract in case of breach of the commitment.
- A right of access and a right of communication of the financial statements of the beneficiary for the benefit of the patron or sponsor.
- Payment conditions.

The financial contribution of the patron or sponsor must always be paid directly by bank transfer into the account of the entity organizing the event or by cheque made out to the patron or sponsor. For skills sharing patronage, corresponding to the donation of professional and personal expertise of employees during work hours to local structures representing general interests. The Company must determine the monetary value corresponding to the contribution in kind to the patron.

### Documentation – Reporting – Outcome of the action

The person initiating the request downloads in **E-Comply** a copy of the signed contract as soon as it is signed.

Upon completion of the operation, the person that initiated the request must upload to **E-Comply** all documentation related to the completion of the work and items provided for in the contract (e.g. catalog, photos, articles; if the participation was a contribution in kind, this must include a copy of the hand-over of the project, reporting of the action in the annual report or brochure of the beneficiary organization, etc.).



## 6. Intermediation – Influence – Anti-corruption Compliance Program Chap. III, § 5

Great care should be taken in any relationship with an intermediary. Especially when he/she is involved in any effort to obtain a contract, a decision or business, when he/she is in charge of making contacts, when he/she represents the company or when he/she is entrusted with the role of intermediary between the company and a public or private person, as these services can lead to a risk of corrupt behavior.

The use of an intermediary is strictly forbidden by the Group when it involves for this third-party action that the Group is not entitled to do itself.

### Intermediary

As defined by the Anti-Corruption Compliance Program (Chapter III §5.2), the Intermediary is a third party entrusted by a Group company with an advisory, assistance or representation mission to obtain a contract, a decision or close a deal. Regardless of the term that covers its function (consultant, expert, commercial agent, consulting firm, public relations agency, lobbyist, subcontractor, co-entrepreneur, architect, commercial partner, lawyer, etc.), a third party must be considered an Intermediary (hereinafter "**Intermediary**") when his/her services are the counterpart of securing a contract or a decision of the client, or when his/her mission is to weigh in on the decision of the customer.

### Application and application procedure

Any proposed contract with an intermediary is subject to the prior approval of the General Manager of the relevant Division, and of the General Manager of Colas when the intermediary's compensation exceeds 30,000 euros (excluding VAT).

This threshold must be assessed on the basis of the initial draft contract or prior to the conclusion of a possible amendment that would result in this threshold being exceeded. In cases where the amount of the compensation is not determined, the authorization will be issued by General Manager of Colas.

The application shall be made via **E-Comply** by the person who initiated the request, according to the procedure described in Appendix 6.

### Formalizing – Contracts

The intermediary relationship shall be governed by a written contract.

The contract is drawn up under the supervision of the relevant Legal & Compliance Department, which will also keep record of the signed contract.

The contract must include the following:

**Subject – Resources:** a description of the objective given to Intermediary and the resources assigned by the Intermediary to meet that objective,

#### **Applicable law – Ethics and Compliance:**

Commitment from the Intermediary to comply with:

- the regulations and laws of:
  - the country in which the Group company that is using the Intermediary's services operates;
  - the country where the Intermediary carries on his/her main activity;
  - the country of the project and/or assignment;



- extra territorial laws and regulations (France, United States, UK, etc.).
- Group values in terms of ethics and compliance (especially pertaining to the fight against corruption)

**Termination:** a clause automatically terminating the agreement in case of violation of any of the above commitments;

**Expected deliverables:** content, format and frequency of delivery of activity reports and minutes of meetings, all other elements to justify the genuine nature of the mission carried out by the intermediary;

**Accounting and tax information:** obligation to make available to the company, at first request, its parent company financial statements, tax book or any other equivalent document;

#### **No power to bind the company.**

The Intermediary must not have the power or mandate to commit the Group company for which he/she works.

The contract must be signed or at least co-signed by the corporate officer of the Group entity who uses the services of the Intermediary.

### Compensation

The compensation of the Intermediary must correspond to the reality of the services provided: i.e.: it must be proportional to the services provided, their complexity and the duration of their mission.

### Success fees

In the context of assignments related to projects, supplies and / or services, any performance bonus or success fee attached to obtaining a contract, an amendment or a decision is prohibited.

For any other assignment, intermediation fees paid exclusively in the form of a success fee are prohibited, except if the applicable law so provides.

Where part of the compensation of the intermediary cannot be excluded as a success fee, this amount may in no case exceed the amount of the fixed portion and must remain reasonable, particularly in consideration of the total amount to be paid to the Intermediary.

**Professional rule or code of ethics:** If the law or the code of ethics applicable to the profession exercised by the intermediary authorizes it (for example, in certain countries, lawyers or insurance brokers), a success fee may be added to the intermediary's compensation as a reward for the result that he/she has obtained, but only exceptionally and provided that this compensation does not cover other benefits than those provided by this profession; the amount must always remain within the strict limits of the accepted practices and be approved beforehand by the relevant line manager (for example, the Legal Manager with regard to lawyers);

### Special cases

**Regulated professions:** This procedure does not apply to professions regulated by the legislation of a country where the contract is executed or the use of a lawyer for legal advice or to represent the company in litigation. So-called "regulated" professions are those that by the law of a given country have a special status (ministerial officers, judicial assistants, accountants, insurance agents and brokers or real estate agents in certain countries) and are the subject of a specific policy (administrative control, professional order, etc.) (for example in France, where this is the case for real estate agents).

**Vendors:** This procedure also does not apply to contracts signed with a service provider responsible



for marketing products from the Group's industrial sites (quarries, asphalt mixing plants, concrete element manufacturing plants, etc.).

**Investment bankers:** The present procedure does not cover contracts with investment banks and similar firms that do not include a success fee. If a success fee is agreed to, it must actually relate to an investment banking service and both the principle and the amount of the fee must have been authorized in advance by the Group General Secretary.

## Payment

When the Intermediary has the nationality of the project country, he/she must have a bank account and be paid therein.

When the Intermediary does not have the nationality of the project country, he or she may have a bank account and be paid:

- in the project country, or
- in the country of the place of his/her main activity, provided that the latter is not likely to have been created purely for tax purposes.

The compensation of the Intermediary is made as and when the services are provided. It is imperative that the Intermediary establish documented invoices (that is to say, accompanied by the necessary supporting documents) in accordance with the regulations of the country where these invoices are issued and those of the country where they are paid.

Any payment to an Intermediary must be authorized in accordance with the payment authorization procedures in force within the Group, with the signature of the corporate officer using the agent's services being an imperative requirement.

Such payment will be posted sincerely and accurately in the accounts of the debtor company.

## Contract administration

The Legal Manager of the company signing the contract oversees the administration of the Intermediary contract. He/she will follow-up on the contract, monitor its proper execution (riders, e-mails, verification of invoices, follow-up of activity reports, etc.). It keeps a register via **E-Comply** that includes:

- a copy of the signed contract as well as the documents pertaining to assessment and approval,
- all documents proving that the service is actually being provided: deliverables (reports, etc.), invoices and proof of payment.

## Extension - Amendment of the contract

Any amendment to the contract (including extension or renewal) is subject to a written rider. Any modification of the Intermediary contract is subject to the same process as a new contract.

## **7. Lobbying / representation of interests – Anti-corruption Compliance Program Chap. III, § 6 et 9**

Lobbying activities are regulated in many countries. Where applicable, the contract with a lobbyist must strictly comply with applicable regulations.

The process for contracting with a third party carrying out a lobbying mission for the benefit of one or more companies in the Group is identical to that applicable to commercial intermediation and can be found in Appendix 7.

For France only: the provisions of the Sapin 2 law and its implementing decree require that lobbyists or representatives of interests be registered in a dedicated digital directory (AGORA), managed by the High Authority for the Transparency of Public Life (HATVP).

In addition, the same laws require that Colas and its French subsidiaries register in AGORA, if and when their managers or employees carry out actions for the representation of interests in certain public entities (lobbying) fulfilling the criteria laid down by law.

Companies in the Agora directory must also report online, on a yearly basis, information relating to interest representation actions carried out the previous year (expenses – including the share of remuneration of persons representing interests, the number of persons employed, revenue from previous year).

All senior executives and employees likely to carry out interest-representing or lobbying assignments, even on an ad hoc basis, must submit a monthly list of such assignments to their Legal Manager, who shall verify if the public person encountered, the purpose, the terms and the nature of the meeting or contact are in line with the definition of representation of interests.

The Legal Manager informs the Group General Counsel and Chief Compliance Officer and the Compliance Team Manager, so that the necessary arrangements can be made with the HATVP.

## **8. Temporary cooperation between companies – Competition Compliance Program Chap. I, § 8.3**

Establishing a cooperation structure without a legal entity, whatever its form, set up with a view to carrying out work or providing services (temporary grouping of companies / joint venture / consortium / purchasing center, etc.) (GME or consortium) is not prohibited as such but requires particular vigilance due to the potential risks with regard to the rules of competition.

It is, however, prohibited for the same legal entity to be a member of several groupings bidding on the same call for tenders.

### **Formalizing – Contracts**

A written agreement must be signed between the contractors prior to the submission of the tender or the commencement of the joint activity.

The agreement is drawn up with assistance from the relevant Legal & Compliance Department.

The agreement must include the following items:

- The rationale behind the constitution of the structure outlined in its preamble
- A definition of the consortium's purpose and duration
- A commitment to respect competition legislation in particular and the Group's ethical and

compliance values, as well as the right to terminate the consortium prematurely in case of breach of the commitment

- The allocation of work and responsibilities between the joint contractors; determining the necessary guarantees

### Authorization request and application procedure

Any plan to set up a temporary joint venture structure must be applied on **E-Comply**, as specified in Appendix 8.

This application must be accompanied by the main contract documents justifying the formation of the consortium (deed of commitment; contractual terms and conditions; bylaws of the joint contractor(s) etc.).

Based on the results of the integrity investigation and the opinion of the relevant Legal Manager, the request is forwarded to the corporate officer of the entity in charge of authorizing the creation of the consortium or deciding to withdraw from the discussions.

Once the request has been accepted, the person who initiated the request records the signed agreement on **E-Comply**.

## 9. Fight against fraud and embezzlement

Fraud is any concealed intentional, illegitimate act (contrary to laws and / or internal rules), carried out for the purpose of obtaining a benefit (direct or indirect). This includes:

- acts of corruption/bribery (active, passive, public, private, influence-peddling, favoritism),
- misappropriation of assets (financial assets, physical assets, intangible assets),
- forgery of any kind and in particular financial statements, tax and social fraud, deceptions on the performance / quality of products or services rendered, quantities used, composition of products,
- other cover-ups (collusion).

The scope is clearly defined in Compliance Documentation. It encompasses all types of covert, unlawful acts.

Any fraud, or attempted fraud, detected must be reported in real time by the person who identified it to his/her line manager and relevant Legal Manager.

Legal Manager completes the form via **E-Comply**, indicating the facts, steps and actions planned and, where appropriate, proposes corrective measures.

This form is automatically sent to the relevant corporate officer, the General Manager of the relevant Division, the Group General Secretary, the Group General Counsel and Chief Compliance Officer, the Compliance Team Manager, the relevant Division Legal Manager and the Group's Audit and Internal Control Manager.

**The information may be disseminated in several stages depending on the nature, importance / complexity and consequences of the fraud: first, releasing a limited amount of information (pending the gathering of the details required to understand and measure the magnitude and severity) followed by more comprehensive information.**

Significant fraud: The action plan to be implemented in the event of significant fraud involving one or more employees of the Group is decided upon by the General Manager of the relevant Division and the Group General Counsel and Chief Compliance Officer. If necessary, and at the initiative of either the General Manager of the Division or the Group General Counsel and Chief Compliance

Officer, they may choose to convene the Group Ethics Committee to decide the follow-up to be given to the situation within the framework of the committee.

Significant fraud is assessed according to the extent of material and immaterial consequences, the number of actors involved, the duration of criminal acts. Significant fraud includes fraud for amounts of more than €50,000 or equivalent, or facts that may have administrative consequences (competition/antitrust law, social protection, etc.) or criminal or fiscal consequences for the company or its senior executives.

## **10. Personal commitments – Anti-corruption Compliance Program Chap. I, § 4.2**

Each manager (Head of department and higher, corporate officers and all purchasing agents) must sign a personal commitment under which they undertake to comply with and enforce the law applicable within his/her scope and the Compliance Documentation.

Commitments from corporate offices and management bodies must be personalized and known to all.

This commitment, signed in the form and according to the procedures stipulated in Appendix 10, must be renewed every two years.

Beyond this two-year period, this commitment will also be signed by employees who are promoted or transferred.

Each corporate officer may decide to extend the list of persons subject to the obligation to sign a personal commitment within his/her scope.

In case of difficulties related to the interpretation or implementation of the Managers' commitment mentioned above, the Managers and employees who wish to do so are invited to contact their line managers, the relevant Legal Manager or the Group General Counsel and Chief Compliance Officer.

The Human Resources Department of each Division oversees implementing this procedure.

As such, it identifies persons subject to the obligation to sign the commitment and organizes the transmission and collection of commitments signed by the relevant employees.

The relevant Human Resources Department keeps an up-to-date list of the signatures and provides quarterly it to the relevant Legal & Compliance Department.

## **11. Conflicts of interest – Conflicts of interest Compliance Program**

An employee or manager is in a conflict of interest when his/her personal interests are in conflict with or in competition with the interests of the company in which he/she pursues his/her professional activities. Personal interests are both the interests of the person and those of his/her inner circle (members of the immediate family for example). A conflict of interest situation can easily arise when a manager, employee or a relative thereof has links or interests in a Group partner company (supplier, subcontractor, customer) or within a competing company.

It is the responsibility of any employee or officer likely to be in a situation of conflict of interest (within the definition of the Compliance Documentation) to immediately inform his/her management and the Human Resources Department.

The line manager together with the relevant Legal Manager will assess the situation of conflict of interest and determine if it is critical or not. In the event of doubt or difficulty, the question shall be forwarded to the Group General Counsel and Chief Compliance Officer.

The manager or employee facing a situation of conflict of interest cannot act or intervene as a representative of the company in this context. He/she may not take part in the decision-making process which involves the conflict of interest (whether as an employee of the company or in the context of extra-professional functions or mandates when the decision interests the company).

The relevant employee sends, via **E-Comply**, its declaration of conflicts of interest to his/her line manager and to the Human Resources Manager of the relevant entity, who will then decide whether or not to implement an action plan.



### Elected office and public mandates

Any employee holding a public elective office or wishing to be a candidate for a public elective office must inform his/her line manager and the relevant Legal Manager.

Bouygues SA procedures relating to elected offices, available on the **Bouygues intranet site**, are fully applicable. Each relevant employee must inform the HR Manager and the relevant Legal Manager.

### Politically exposed persons

Any employee or manager:

- who occupies or has occupied important public office with decision-making power or significant influence (whether elected or not)

Examples: Heads of state, ministers, ambassadors, prefects, members of an administrative, management or supervisory body of a public company, parliamentarians, elected representatives of local authorities, etc.

And/or

- who has someone from his/her inner circle who holds or has held an important public office with decision-making power or significant influence (for example: spouse or partner, children as well as their spouses, parents, close family) can be considered a "**politically exposed person**".

Any employee who could be considered as a politically exposed person by him/herself or his/her inner circle must inform the Human Resources Department and his/her line management. A politically

exposed person is considered to be in a conflict of interest when he/she or a member of his/her inner circle is likely to have decision-making power or significant influence over one or more decisions concerning the company. In these cases, the applicable Compliance procedure must be complied with by the employee or manager.

## Hiring

The Human Resources Department is responsible for ensuring compliance with the Compliance procedures when hiring employees (notably: non-competition obligations, former public servants or public officials, etc.). If in doubt, HR shall contact the relevant Legal Manager or the Group General Counsel and Chief Compliance Officer.

## 12. Membership of professional organizations – Competition Compliance – Program Chap. I, § 8.2

### Preliminary steps and membership process

Any membership or involvement in a professional organization as a representative of the entity, whether local, national or international, must receive the prior approval of the corporate officer of the employee's company in accordance with the procedure described in Appendix 12.

The list of professional organizations that entities falling within a certain scope are affiliated with is attached to the Annual Compliance Review.

An integrity investigation is conducted prior to approval with the assistance of the relevant Legal & Compliance Department responsible for verifying the bylaws, organizational structure, operation, operation and content of the professional body's activities.

The definition of a professional organization as used in this Handbook refers to **professional organizations that include parties involved in the same sector of activity**, which may take the form of a nonprofit organization, trade union, professional association, federation or committee, and which are **responsible for promoting**, regulating and protecting the interests of one or more professions or a sector of activity.

Memberships or participation in alumni associations and – subject to the “Conflicts of Interest” procedure – associations that employees join in a private capacity are not subject to this procedure. The costs are at the expense of the relevant employee.

### Exclusion

Any membership or participation, even occasional, should be excluded when the professional body organizes or promotes a dialogue, exchange of commercially sensitive information, concerted actions, or agreements, in particular on the following topics:

- price level, price trends, pricing methods, level of discounts, level of margins, level of inventories;
- distribution of production capacities;
- definition of reserved territories;
- exchange of non-public information on individual commercial policies, especially in the case of future commercial actions;
- if the market is oligopolistic (a market characterized by the presence of a small number of large companies supplying a very large proportion of the market), any exchange of information that can create or foster tacit coordination within the oligopoly.

## Commitment of the employee representing the company

Any person designated to represent a Group entity in any professional organization shall, in accordance with Article 8.2 of the Competition Compliance Program (Special Precautions for Membership and Participation in the Activities of a Professional Organization), receive and return a letter in the form of Appendix 12 reminding him/her of his/her obligation to comply with the Compliance Program in the framework of the representation mission.

In the year following his/her hiring or appointment, the employee who is entrusted with the mission of representing a company or the Group within a professional organization is required to follow the Applied Business Ethics training module.

## Precautionary principle

The person representing the company must ensure that an agenda has been sent before each meeting and that an accurate report is provided to all. If forbidden subjects are discussed, the representative must leave the meeting, ask the secretary of the meeting to record his/her departure in the minutes of the meeting. He/she must send a letter motivating the reasons for his/her withdrawal from the meeting to the relevant professional body, with the assistance of the relevant Legal Manager who has received prior notice of the occurrence of this event,

## 13. Particular principles governing relationships with suppliers and subcontractors – Conflicts of interest Compliance Program, Chap. III

The relationship with suppliers and subcontractors plays a key role in the Group's image and reputation but this may lead to practices contrary to those recommended in the Compliance Documentation.

It is recalled here that all the principles included in the Compliance Documentation are applicable when an employee directly incurs an expense or is involved in the determination and / or recommendation and / or choice of suppliers, service providers and subcontractors.

This chapter supplements the previous elements with regard to a purchasing act carried out by employees. For all practical purposes, it is reminded that the different "procurement procedures" must be respected by Colas Group employees in a Purchase situation.

## Personal behavior

When he/she makes an act of purchase, each employee guarantees the objectivity of his/her analysis commits to placing the company's interest before any other special interest. It must be impartial, objective and impervious to any manipulation attempt on the part of suppliers or potential suppliers, or candidates for a call for bids. The choice of a supplier or a product must be justified and justifiable as far as the company's needs are involved, and the quality of the supplier and/or product pertaining to these needs.

Purchasing is carried out in accordance with the legal provisions specific to each country, which all employees are presumed to understand. If need be, he/she asks the relevant Legal & Compliance Department for assistance.

Negotiation and execution of contracts must not give rise to conduct or facts that may be characterized as active or passive bribery, complicity in trading in influence or favoritism.

In this respect, each employee must take care of the risks of conflicts of interest and must approach his / her line management if necessary. A conflict of interest exists when the employee's personal interests conflict or compete with the interests of the Group.



The relevant employee must report the conflict of interest to his/her line management and Human Resources Department. Once informed, the hierarchy will assess the situation by calling upon the relevant Legal & Compliance Department as needed (see Chapter 10).

The participation of an employee of the Purchasing sector in trips or events, whether sports, cultural or institutional (exception made for trade fairs) is forbidden, unless he/she has prior agreement in writing by his/her manager. The trip must be reported. All associated expenses (travel, accommodation) will be paid by the Colas Group company which employs the relevant employee and shall comply with Colas Group travel policy (see Chapter 4).

In any case, invitations can only have a purely professional character and purpose. Members of the Purchasing department must therefore systematically refuse "cultural or recreational" invitations.

### Compliance with legislation and regulations

The Purchasing function guarantees the quality and conformity of purchases and services to applicable standards and laws as well as Group standards and instructions (supplier's social obligations, standards, respect for data protection and privacy, respect for human rights, vigilance of parent companies, health and safety, environmental law, etc.).

The employee must ensure that the Colas Group's suppliers, service providers and subcontractors comply with the requirements of the Group's Responsible Development policy and the Bouygues CSR Supplier Agreement. In particular, the Colas Group intends to comply with the Universal Declaration of Human Rights of the United Nations and the fundamental conventions of the International Labor Organization, particularly with regard to forced labor or child labor, and endeavors to ensure the improvement of working conditions (health, safety), the reduction of the environmental impacts of its activities and the respect of local populations.

Employees must refer to the Bouygues Group's CSR Suppliers and Subcontractors Charter available in English and French on the Bouygues website ([https://www.bouygues.com/wp-content/uploads/2016/09/charte\\_rse\\_8p\\_fr.pdf](https://www.bouygues.com/wp-content/uploads/2016/09/charte_rse_8p_fr.pdf)).

## 14. Information - training – Anti-corruption Compliance Program Chap. I, § 6 and competition Compliance Program Chap. I, § 6

The Compliance Documentation is brought to the attention of management staff (in France, staff, technicians, supervisors and managers) through distribution, communication, training modules or corporate documentation.

### Regarding the dissemination of the Compliance Documentation:

The Compliance Documentation is available on the Colas Intranet, under "Compliance", on the **Compliance ColasShare** and from the Legal and Human Resources Departments.

The Human Resources Department must ensure that the Compliance Documentation is distributed to employees.

- When new employees join the Group, the Human Resources Department of each Division will require them to sign a certificate acknowledging the existence of the Compliance Documentation and its availability alongside the signature of the employment contract, as well as a commitment, for employees with a professional email address, to complete the e-learning module, **Fairplay**, before the end of the initial trial period (based on the model shown in Appendix 14). Depending on their position, employees may also be required to sign the Personal Commitment.
- The original signed certificate and/or Personal Commitment is kept in the employee's HR file.

The Human Resources Department includes a clause in the employment contract of employees to whom responsibility for a subsidiary, entity, project, commercial position or purchasing department has been assigned, reminding them of their obligation to refrain from any corrupt practices.

The Human Resources Department is also responsible for and ensures that each entity within its scope incorporates the Compliance Documentation into the corporate documentation (e.g. in France, incorporation into the rules of procedure, after consultation with employee representatives when required by applicable regulations).

## Monitoring training

Within his/her role and responsibilities, each Legal Manager provides in-house training in compliance matters, or has such training provided. In particular, the training courses proposed must ensure that all the trainees are informed of the essential principles of the Compliance Documentation and must present all applicable procedures under this Handbook.

The corporate officer ensures that all persons who are required to attend compliance training are enrolled in the organized courses.

The Human Resources Department identifies the relevant persons by the various courses, organizes the training materially with the relevant Legal & Compliance Department, and keeps a list of the persons trained. This information is sent quarterly to the relevant Legal Manager. Wherever possible, the training performed by each employee are reported within his/her HR file (e.g. in France: HRA).

All employees with professional email addresses must follow the **"Fairplay"** e-learning training program. The Human Resources Department ensures that this program is followed by new employees during their initial trial period. Employees already in place must have also attended this training. When a structure intends to offer its employees different e-learning programs, it must receive prior approval of the Group General Counsel and Chief Compliance Officer.

The persons who shall regularly follow the training system are the Chairmen, CEOs, COOs, General Managers, Regional Managers, Functional and Operational Managers at subsidiary headquarters, Branch Managers, Profit Center Managers, Project Engineers (operations and industry), procurement and sales representatives, members of the equipment, engineering, administrative, HR and legal branches, and employees who are set to become expatriates or work on an international assignment. Depending on the laws of the country where they are located, a record is kept of all training completed in the employee's personnel file.

The Group Legal & Compliance Department participates in core training programs (Colas Universities) to provide the "Applied Business Ethics" module, which includes an overview of the processes described in this Handbook. Locally adapted versions of this module are also available for all regions.

## 15. New activities / countries – Anti-corruption Compliance Program Chap. I, § 7.8

When a business unit wishes to develop a new line of business or move into a new country, it shall perform a country analysis as described in Appendix 15.

It shall also perform an audit of the third parties with whom it intends to work in that country by applying the rules described in Chapter 3 of this Handbook.

The reports resulting from its research are stored in the dedicated third-party mapping and verification tools while the report based on Appendix 15 is by the relevant Legal Manager.

A dedicated committee is held including among others the General Manager of Colas, the relevant General Manager of the Division, the Group General Secretary and the Group General Counsel and Chief Compliance Officer.

A corruption risk mapping according to the provision of Chapter 2 above is performed during the year following the establishment in a new country.

## 16. Procedures and rules for receiving and processing ethical whistleblowing alerts – Anti-corruption Compliance Program Chap. I, § 7.11

Any employee of the Colas Group may disclose or report, in a disinterested and good faith manner, behaviors or facts of which he/she is personally aware and which fall within the scope of the Group's whistleblowing system as defined in the chapter 19 of the Code of Ethics.

For all Colas whistleblowing alerts, there are several ways to sound the alarm:

- On the dedicated Whistleblowing platform: <https://alertegroupe.bouygues.com>
- Direct referral to the Group General Counsel and Chief Compliance Officer, Emmanuel Rollin:
  - By e-mail: [alertethics@colas.com](mailto:alertethics@colas.com)
  - By mail to:  
Emmanuel Rollin  
Group General Counsel and Chief Compliance Officer  
Colas SA  
1 rue du Colonel Pierre Avia  
75015 Paris  
France
  - By any other means.

The recipient of a whistleblowing alert is bound by an increased confidentiality and takes all the necessary measures to preserve the confidentiality of the data during its collection, processing and storage.

The elements likely to identify the whistleblower may not be disclosed, except to judicial authorities if the former agrees. The elements likely to identify the person pinpointed by an alert may only be disclosed once the merits of the alert have been established, except to judicial authorities.

No sanction can be taken against an employee who has reported a breach falling within the scope of the Group's whistleblowing system in good faith, disinterestedly and in accordance with procedure.

A national hotline may be set up after prior approval from the Group General Counsel and Chief Compliance Officer. In this case, the relevant Legal Manager ensures that the Group General Counsel and Chief Compliance Officer is informed immediately of significant alerts and must validate with him/her the follow-up to be given.

Information as regards the whistleblowing facility will be made by Colas' Communication Department in coordination with the Group General Counsel and Chief Compliance Officer.

The whistleblowing facility will be presented as part of all training sessions held by legal departments.

# .Appendices

## Appendix 1 – Organization and key stakeholders as of January 1, 2020

Position	Abbreviation
<ul style="list-style-type: none"> <li>General Manager of Colas</li> </ul>	<ul style="list-style-type: none"> <li>GM of Colas</li> </ul>
<ul style="list-style-type: none"> <li>Division General Manager:                             <ul style="list-style-type: none"> <li>Mainland / Overseas France</li> <li>EMEA</li> <li>USA</li> <li>Canada</li> <li>Asia / Pacific</li> <li>Major Projects</li> <li>Rail / Water &amp; Energy Transport</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Division GM</li> </ul>
<ul style="list-style-type: none"> <li>Division Manager</li> </ul>	<ul style="list-style-type: none"> <li>Division Manager</li> </ul>
<ul style="list-style-type: none"> <li>Colas General Counsel and Chief Compliance Officer</li> </ul>	<ul style="list-style-type: none"> <li>Colas GC &amp; CCO</li> </ul>
<ul style="list-style-type: none"> <li>Compliance Team Manager</li> </ul>	<ul style="list-style-type: none"> <li>CTM</li> </ul>
<ul style="list-style-type: none"> <li>Division Legal Manager</li> </ul>	<ul style="list-style-type: none"> <li>Division LM</li> </ul>
<ul style="list-style-type: none"> <li>Legal Manager</li> </ul>	<ul style="list-style-type: none"> <li>LM</li> </ul>

## Appendix 2 – Corruption and influence-peddling risk mapping

Mapping is carried out in new countries and updated every two years before April 30.

### Colasmap Procedure:

- Control activities evaluated by the Country Management Committee
- Risk scenarios evaluated by the Country Management Committee
- Risk map validated by the Country Director
- Action plan drew up by the Country Management Committee

### Restitutions:

- After the risk map validation, debriefing session attended by the General Manager of the relevant Division, the Director, the CFO, the HR Manager and relevant Legal Manager, as well as the Group General Counsel and Chief Compliance Officer
- Annual restitution of the action plan by the Country Management Committee during the Compliance Review



## Appendix 3 – Overview of third-party verification procedure

	Level 0 Check legal identity	Level 1 Automated screening	Level 2 Open source screening	Level 3 Targeted screening using research software	Level 4 Outsourced investigation
<b>Regular suppliers and subcontractors</b>	To be completed by the operations manager when the account is created	Tool integrated in accounting system (to be rolled out – according to risk map)	—	—	—
<b>Customers</b>	To be completed by the operations manager when the account is created	Tool integrated in accounting system (to be rolled out – according to risk map)	To be completed by the relevant Legal Manager based on risk map	To be completed by the relevant Legal Manager based on results of Level 2 check	To be completed by the Group Legal & Compliance Department based on results of Level 3 check
<b>Patronage and Sponsorship</b>	—		—	To be completed by the relevant Legal Manager	
<b>Business partners (consortia, joint ventures, etc.)</b>	—		—	To be completed by the relevant Legal Manager	
<b>M&amp;A Targets</b>	—		—	To be completed by the relevant Legal Manager	
<b>Intermediation</b>	—		—	To be completed by the relevant Legal Manager	
<b>Professional Associations</b>	—		—	To be completed by the relevant Legal Manager	

## Appendix 4.1 – Gifts

### Frequency authorized:

**1 single gift** may be **given per year** to a single individual / 1 single gift may be **received per year** by a single individual.

### Maximum amounts:

Note: Maximum amounts are doubled for corporate officers of first-line subsidiaries, General Managers and members of Executive Management Committees / Executive Committees.

		Maximum amount (incl. VAT)	Authoriz ed	Remarks/ Formalities
Gifts	Received	<€80/person	Yes	Maximum amount per year and per individual
		>€80/person	No	Refuse/return and inform line manager
	Given	Promotional Items	Yes	—
		Other	No	Exemptions: Moderately valuable customary gifts after authorization by corporate officer

### E-Comply Procedure:

**Disclosure** (gift received, estimated or actual value of gift <€80)

- Disclosure made by any employee
- Disclosure submitted to line manager

**Authorization request** (customary gift given)

- Request made by any employee
- Pre-approved by line manager
- Submitted to the entity's legal manager for opinion
- Approved by the corporate officer

## Appendix 4.2 – Paid lunch/dinner

### Frequency authorized:

**1 single paid meal (over €50)** may be **given per month** to a single individual / 1 single paid meal (over €50) may be **received per month** by a single individual.

**Exemptions:** Exceeding this frequency may be authorized by the entity's corporate officer if the paid meals are connected with business meetings (closing, site visits, etc.)

### Maximum amounts:

Note: Maximum amounts are doubled for corporate officers of first-line subsidiaries, General Managers and members of Executive Management Committees / Executive Committees.

	Maximum amounts (incl. VAT)	Formalities
Paid meals given or received	<€50/person	No disclosure or authorization request required
	Between €50/person and €150/person	Disclosure to line manager
	>€150/person	Authorization request

### E-Comply Procedure:

**Disclosure** (estimated or actual value of paid meal between €50 and €150)

- Disclosure made by any employee
- Disclosure submitted to line manager

**Authorization request** (estimated or actual value of paid meal >€150)

- Request made by any employee
- Pre-approved by line manager
- Submitted to the entity's legal manager for opinion
- Approved by the corporate officer

## Appendix 4.3 – Paid tickets to events (sports, culture, entertainment, etc.)

### Frequency authorized:

**1 single paid ticket** may be **given per half-year period** to a single individual / 1 single paid ticket may be **received per half-year period** by a single individual.

### Maximum amounts:

Note: Maximum amounts are doubled for corporate officers of first-line subsidiaries, General Managers and members of Executive Management Committees / Executive Committees.

	Maximum amounts (incl. VAT)	Formalities
Paid meals given or received	<€300/person	Disclosure to line manager
	>€300/person	Authorization request

### E-Comply Procedure:

**Disclosure** (estimated or actual value of paid ticket <€300)

- Disclosure made by any employee
- Disclosure submitted to line manager

**Authorization request** (estimated or actual value of paid ticket >€300)

- Request made by any employee
- Pre-approved by line manager
- Submitted to the entity's legal manager for opinion
- Approved by the corporate officer

## Appendix 4.4 – Group Events

### Maximum amounts:

Note: Maximum amounts are doubled for corporate officers of first-line subsidiaries, General Managers and members of Executive Management Committees / Executive Committees.

	Maximum amounts (incl. VAT)	Formalities
<b>Paid meals given or received</b>	>50 outside guests AND <€300/person	Disclosure to line manager
	>50 outside guests AND >€300/person	Authorization request
	<50 outside guests AND >€300/person	Authorization request
	<50 outside guests AND <€300/person	Authorization request

### E-Comply Procedure:

**Disclosure** (large gathering with >50 outside guests AND <€300/person)

- Disclosure made by a manager (profit center manager, department head or higher)
- Disclosure submitted to line manager

**Authorization request** (all other cases)

- Request made by a manager (profit center manager, department head or higher)
- Pre-approved by line manager
- Submitted to the entity's Legal Manager for opinion
- Approved by the corporate officer

## Appendix 5 – Patronage and sponsorship

### E-Comply Procedure:

#### Authorization request

- Request made by a manager (profit center manager, department head or higher)
- Pre-approved by the line manager
- Submitted to the entity's Legal Manager for opinion (who carries out the integrity investigation)
- Approved by the corporate officer

If the **amount** to be paid is **over €20k**:

- Submitted to Division Legal Manager for opinion
- Submitted to Group GC & CCO / Compliance Team Manager for opinion
- Approved by Division General Manager
- Supporting documents uploaded by requester

#### Documents to include with the request:

- Bylaws of the recipient
- Organization chart of the recipient
- Annual report of the recipient
- Event flyer and/or any other supporting documents

#### Supporting documents

- Signed contract
- Invoice issued by the recipient
- Photos of the event, news article, official minutes of the reception in the case of skills sponsorship, etc.

## Appendix 6 – Intermediation

### E-Comply Procedure:

#### Authorization request

- Request made by a manager (profit center manager, department head or higher)
- Pre-approved by the line manager
- Submitted to the entity's Legal Manager for opinion (who carries out the integrity investigation)
- Pre-approved by the corporate officer
- Submitted to Division Legal Manager for opinion
- Disclosure submitted to Group GC & CCO / Compliance Team Manager
- Approved by Division General Manager

If the **amount** to be paid is **over €30k**:

- Submitted to Group GC & CCO / Compliance Team Manager for opinion
- Approved by General Manager of Colas
- Supporting documents uploaded by requester
- Disclosure message sent to the entity's CFO

#### Documents to include with the request:

- Bylaws of the intermediary
- Company registration certificate or equivalent
- Draft contract

#### Supporting documents:

- Signed contract
- Invoices issued by the intermediary
- Deliverables expected



## Appendix 7 – Lobbying & Advocacy

### Iterop procedure before signing a lobbying contract

#### Authorization request

- Request made by a manager (profit center manager, department head or higher)
- Submitted to the entity's Legal Manager for opinion (who carries out the integrity investigation)
- Pre-approved by the corporate officer
- Submitted to the Division Legal Manager for approval
- Disclosure submitted to the Group GC & CCO / Compliance Team Manager
- Approved by the Division GM

If the **amount** to be paid is **over €30k**:

- Submitted to the Group GC & CCO / Compliance Team Manager for opinion
- Approved by General Manager of Colas
- Supporting documents uploaded by requester
- Disclosure message sent to the entity's CFO

#### Documents to include with the request:

- Bylaws of the lobbyist
- Company registration certificate or equivalent
- Draft contract

#### Supporting documents:

- Signed contract
- Invoices issued by the lobbyist
- Deliverables expected

## Appendix 8 – Temporary cooperation between companies

### E-Comply Procedure

#### Authorization request

- Request made by a manager (profit center manager, department head or higher)
- Pre-approved by line manager
- Submitted to the entity's Legal Manager for opinion (who carries out the investigation and drafts the contract)
- Approved by the corporate officer
- Signed consortium agreement uploaded by the requester

#### Documents to include with the request:

- Bylaws of the joint contractor(s)
- Company registration certificate or equivalent
- Identification of main contract
- Contract-related supporting documents justifying the consortium (SCC, tender document, specific terms and conditions, etc.)

#### Supporting documents

- Signed contract

## Appendix 9 – Fraud declaration form

### E-Comply Procedure:

- Request made by a Legal Manager
- Division Legal Manager, corporate officer, Group General Secretary, Group General Counsel & Chief Compliance Officer, Compliance Team Manager and Audit & Internal Control Department notified

## Appendix 10 – Personal Commitment

I, the undersigned,<sup>8</sup>

Acting in my capacity as an employee of [company] and as part of the responsibilities I have been entrusted with [or for corporate officers: "as part of the mandates I have been entrusted with"], having read and understood the Group Compliance Documentation comprised of the Group's Code of Ethics and Compliance Programs on "Conflicts of interest", "Anti-corruption", "Competition", "Financial disclosures and stock market transactions" and "Embargoes and export restrictions", as well as the Colas Compliance Enforcement Procedures Handbook, hereby declare that I:

Personally adhere to the Compliance Documentation;

Will hold myself to the highest standards of business ethics in the exercise of my duties and responsibilities;

Undertake to follow the principles set forth in the Compliance Documentation, and in particular:

- o to comply with competition law, in particular by refraining from any anti-competitive practices, especially unlawful agreements and abuse of a dominant position;
- o to comply with regulations prohibiting corruption [in particular the provisions set forth in Title I "Combating breaches of integrity" of French Law No. 2016-1691 of December 9, 2016 (known as the Sapin II Act) on transparency, efforts to combat corruption and the modernization of business life]<sup>9</sup>;
- o to conduct the company's business and activities in compliance with applicable laws and regulations on international trade restrictions, embargoes and export control;

Undertake, at my level in the organization, to ensure that all employees placed under my authority follow this regulation and these codes of conduct; promote them and implement them through appropriate awareness-raising, prevention and monitoring measures, and, if necessary, sanction any violations that come to my attention;

With the exception of points specifically covered elsewhere and included in the appendices [fill in specific appendix number if necessary]:

- o Am not currently subject to any conflicts of interest with respect to my professional activity, and undertake to refrain from any activities that would put me in a situation that could constitute a conflict of interest in this respect;
- o Do not directly or indirectly hold any significant interests in companies that are customers, suppliers or competitors of Colas Group that are liable to influence my behavior in the performance of my current duties;

Undertake to promptly inform my line manager and my company's HR department of any situation involving me that presents – or could present – the risk of a conflict of interest with the company that employs me or the Group to which this company belongs;

Undertake to refrain from any direct or indirect purchase or sale of Bouygues shares, or other shares in listed subsidiaries, based on information that is not available to the public; and more generally to comply with the rules set by the AMF and other competent financial regulators, if I am subject to such rules;

Abide by my whistleblowing duty under the terms set forth by the Compliance Documentation;

Undertake to fully cooperate with any internal investigations.

---

<sup>8</sup> Fill in first name, last name, position and company

<sup>9</sup> Delete section in square brackets for individuals outside France

In addition, I confirm that I am aware that:

- o The Colas Group may update the Compliance Documentation and updates will be published on the Colas intranet site;
- o The Compliance Documentation prohibits any sanctions against whistleblowers acting in good faith, including in cases where the subsequent investigation concludes there were no violations of applicable laws;
- o Violating laws or obligations set forth in the Compliance Documentation – or, for managers, authorizing or accepting such behavior on the part of their employees – may lead to the application of disciplinary sanctions up to and including the termination of the employment contract.

Signed in [city, country]

Date:

Signature

## Appendix 11 – Declaring situations that may involve conflicts of interest

### Reporting a conflict of interest

To [name of line manager or and/or HR Manager]

I, the undersigned, [employee name and position], hereby inform you that I am in a situation that involves or may involve a conflict of interest due to the following circumstances: [description].

I respectfully request that you take note of this situation.

Please do not hesitate to contact me with regard to all appropriate measures to be taken to ensure that this situation does not place me or the company in a situation liable to constitute an infringement of the Compliance Documentation (as this term is defined in the Colas Compliance Enforcement Procedures Handbook published in September 2020).

Signed on [date], in [city, country]

[Salutation]

### E-Comply Procedure:

- Form sent by any employee to his/her line manager
- Receipt acknowledged by line manager, who transmits an action plan, where applicable
- Entity's Legal Manager and HR Manager notified

## Appendix 12 – Joining a professional association

### E-Comply Procedure:

#### Authorization request

- Request made by a manager (profit center manager, department head or higher)
- Pre-approved by line manager
- Submitted to the entity's Legal Manager for opinion (who carries out the investigation)
- Approved by the corporate officer
- Entity's Legal Manager informed (who drafts the authorization letter to be signed by the corporate officer)
- Letter sent to the requester
- Countersigned letter uploaded by the entity's Legal Manager

### Letter to be sent

[on company letterhead]

To: [employee]

Date

Subject: Representing the company within a professional association

Dear [Mr./Ms.] [employee last name],

As part of your duties within our company, you have accepted to represent our Company within the following professional association:

As such, we would like to draw your attention in particular to your obligations and responsibilities arising from this position regarding competition law, which you undertake to comply with in the exercise of your duties representing our company.

More specifically, you have familiarized yourself with our Group's "Competition" Compliance Program and you undertake to refrain from, inter alia, sharing data related to our company's sales strategy (price determination, territories, sales policy, etc.).

Prior to each meeting you attend, you must ensure that an agenda has been sent to you and that accurate minutes are taken at the meeting and then sent to all participants.

In the event that subjects prohibited by law are broached, in accordance with the Compliance Program, it is your duty to immediately leave the meeting and inform your superior and your Legal Manager right away in order for our company to formally and unambiguously state its position to the meeting organizer.

Please confirm that you agree to abide by these principles by returning a copy of this letter to me with your signature, preceded by the statement "Read, approved, signed and agreed".

Yours faithfully,

[Signed by the corporate officer]



## Appendix 14 – Letter of engagement for new employees

I, the undersigned, [name of newly hired/promoted employee], hereby certify that I have been informed by the Human Resources Department of [name of subsidiary]

of the existence of:

- o the Compliance Documentation including the Code of Ethics and the Compliance Programs on "Anti-corruption", "Conflicts of Interest", "Competition", "Financial Disclosures and Stock Market Transactions", "Embargoes and Export Restrictions", the General Principles of Internal Control as well as the "Gifts and Invitations" Policy;
- o the Colas Compliance Enforcement Procedures Handbook; and
- o the e-learning module available online; and

the fact that the Compliance Documentation is available in paper format upon request from the Legal & Compliance Department and the Human Resources Department, as well as on my company's intranet site, under "Compliance" and on the **Compliance ColasShare**.

I acknowledge that it is my responsibility to read the aforementioned documents.

[I undertake to complete the e-learning module within the three months following my arrival at the company.] *[Note: For individuals with a work email address]*

In addition, I undertake to inform you of any conflicts of interest, in accordance with the Colas Compliance Enforcement Procedures Handbook.

Signed on [date], in [city, country]

[Signature]

## Appendix 15 – New Countries – Assessment framework

Author:

Documents on corruption risks to be used in the analysis:

Investigation (SESAME or equivalent):

Data sources:

Visits:

For each item/risk identified, the analysis shall suggest measures to resolve any issues

### **Corruption Perception Index (Transparency International)**

Current scores (score from 100 to 1):

### **Socio-political context**

Form of government:

Political stability:

Labor issues:

Reputation / scandals, corruption cases:

Safety and security:

### **Legal and judicial context**

Rule of law:

Anti-corruption regulation:

Adherence to international conventions against corruption:

Legal system:

Effective application of the law / effective protection of legal rights:

Integrity of authorities (politicians, public services, judicial system, police, army):

Obligation to have a local shareholder:

Obligation to have a local "agent" / representative:

### **Governments (specific risk of inducement / bribery)**

Public procurement

Relations with governments (administrative approval, permits, etc.)

Tax regulation and tax inspection:

Customs:

Overall context of facilitating payments:

### **Economic context**

Market prospects:

Competitive environment:

Intermediation:

Use of local partners:

Summary of proposals aimed at mitigating risks of bribery, price fixing or conflicts of interest (where applicable):

Committee's decision: